

**KOMARKCORP BERHAD**  
**AND ITS SUBSIDIARIES**  
(Company No. 374265 - A)  
(Incorporated in Malaysia)  
**INTERIM FINANCIAL STATEMENTS**

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

For the period ended 31st Jan 2016

(The figures have not been audited)

	Current Qtr Ended 31/01/2016 RM'000	(Restated) Comparative Qtr Ended 31/01/2015 RM'000	9 months Cumulative 31/01/2016 RM'000	(Restated) 9 months Cumulative 31/01/2015 RM'000
Revenue	41,409	36,170	123,479	102,729
Cost of sales	(34,191)	(29,537)	(98,691)	(85,543)
<b>Gross Profit</b>	<b>7,218</b>	<b>6,633</b>	<b>24,788</b>	<b>17,186</b>
Other income	316	946	1,493	1,167
Employee benefits expenses	(3,741)	(3,305)	(11,223)	(9,374)
Depreciation and amortisation expenses	(137)	(165)	(474)	(476)
Other operating expenses	(2,499)	(1,486)	(7,577)	(3,825)
Finance costs	(939)	(1,427)	(2,981)	(3,876)
<b>Profit/(Loss) before tax</b>	<b>218</b>	<b>1,196</b>	<b>4,026</b>	<b>802</b>
Income tax expense	21	(388)	(1,205)	(1,290)
<b>Profit/(Loss) for the period</b>	<b>239</b>	<b>808</b>	<b>2,821</b>	<b>(488)</b>
<b>Other comprehensive income</b>				
Exchange difference on translating foreign operations	(2,259)	4	179	552
Revaluation surplus on PPE	-	-	-	-
	(2,259)	4	179	552
<b>Total comprehensive income/(Loss) for the period</b>	<b>(2,020)</b>	<b>812</b>	<b>3,000</b>	<b>64</b>
<b>Profit/ (Loss) attributable to:</b>				
Equity holders of the parent	239	808	2,821	(488)
Minority interests	-	-	-	-
	239	808	2,821	(488)
<b>Total comprehensive income/ (Loss) attributable to:</b>				
Equity holders of the parent	(2,020)	812	3,000	64
Minority interests	-	-	-	-
	(2,020)	812	3,000	64
Basic Earnings per Ordinary Share (sen)	0.19	0.79	2.26	(0.48)
Diluted Earnings per Ordinary Share (sen)	0.15	0.76	1.74	(0.46)

This statement should be read in conjunction with the notes to interim financial report and the Company's Annual Financial Statements for the year ended 30 April 2015

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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

As at 31st Jan 2016

(The figures have not been audited)

	AS AT 31/01/2016	AS AT 30/04/2015 (Audited)
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment	126,625	125,432
Prepaid Lease Payment	6,122	5,650
Investment Property	-	-
Available-For-Sale Investment	-	-
Deferred Tax Assets	46	42
Development Expenditure	-	251
Goodwill on Consolidation	1,750	1,750
	<u>134,543</u>	<u>133,125</u>
<b>Current Assets</b>		
Inventories	19,189	16,559
Trade and Other Receivables	37,881	34,579
Tax Recoverable	3	-
Amount due from associate company	837	765
Cash and Bank Balances	8,231	9,921
Assets held for Sale	-	-
	<u>66,141</u>	<u>61,824</u>
<b>Total Assets</b>	<u>200,684</u>	<u>194,949</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to the equity holders of the parent</b>		
Share Capital	31,158	30,653
Treasury Shares, at cost	-	-
Share Premium	17,266	17,165
Reserves	63,888	60,888
<b>Total Equity</b>	<u>112,312</u>	<u>108,706</u>
<b>Non-current liabilities</b>		
Borrowings	8,153	10,953
Post Employment Benefits	183	165
Deferred taxation	685	685
	<u>9,021</u>	<u>11,803</u>
<b>Current Liabilities</b>		
Trade and Other Payables	36,690	30,700
Borrowings	42,690	43,374
Taxation	(29)	366
	<u>79,351</u>	<u>74,440</u>
<b>Total Liabilities</b>	<u>88,372</u>	<u>86,243</u>
<b>Total Equity And Liabilities</b>	<u>200,684</u>	<u>194,949</u>
Net Assets per Share (RM)	0.90	0.89

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Condensed Consolidated Statements of Changes in Equity  
For the period ended 31st Jan 2016

	Attributable to Equity Holders of the Parent										
	Share Capital	Treasury Shares	Share Premium	Non-distributable						Retained Profits	Total
	RM'000	RM'000	RM'000	General Reserve	Translation Reserve	Revaluation Surplus on PPE	Cap Redemption Reserve	Capital Reserve	Warrant Reserve	RM'000	RM'000
At 1st May 2015	30,653	-	17,165	3,538	5,251	21,385	-	33,882	6,337	(9,506)	108,706
Total comprehensive income for the period	-	-	-	-	179	-	-	-	-	2,821	3,000
Warrant exercised	505	-	101	-	-	-	-	-	-	-	606
Reclassification	-	-	-	-	-	-	-	-	(320)	320	-
As at 31st Jan 2016	31,158	-	17,266	3,538	5,430	21,385	1	33,882	6,017	(6,365)	112,312
At 1st May 2014	81,275	-	15,634	2,589	4,037	12,031	-	-	-	(16,690)	98,876
Total comprehensive income for the period	-	-	-	-	552	-	-	-	-	(488)	64
Statutory transfer	-	-	-	588	-	-	-	-	-	(588)	-
Purchase of treasury shares	-	(1)	-	-	-	-	-	-	-	-	-
Cancel of treasury shares	-	1	(1)	-	-	-	-	-	-	-	(1)
Capital Redemption	(1)	-	-	-	-	-	1	-	-	-	-
Adjustment of par value reduction	(60,955)	-	-	-	-	-	-	33,881	-	27,074	-
Right issue with warrant	10,159	-	1,772	-	-	-	-	-	6,449	(6,449)	11,931
As at 31st Jan 2015	30,478	-	17,405	3,177	4,589	12,031	1	33,881	6,449	2,859	110,870

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

For the period ended 31st Jan 2016

(The figures have not been audited)

	9 months ended	
	31/01/2016	31/01/2015
	RM'000	RM'000
<b>Cash Flows from Operating Activities</b>		(Restated)
Cash receipts from customers	120,443	106,670
Cash payments to suppliers	(56,453)	(50,626)
Cash payments to employees	(25,922)	(21,799)
Cash payments for other expenses	(22,177)	(16,421)
	<u>15,891</u>	<u>17,824</u>
Cash Generated from Operations		
Income Taxes Paid	(1,606)	(1,207)
Interest Paid	(2,981)	(3,876)
	<u>11,304</u>	<u>12,741</u>
<b>Cash Generated from Operating Activities</b>		
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(3,165)	(2,844)
R& D and Development Expenditure	0	(120)
Proceeds from disposal of assets	860	458
Interest Income	57	63
Proceeds from disposal of other investment	-	-
Exercise of warrants	606	-
Proceeds from disposal of treasury shares	-	-
(Placement)/Withdrawal of Pledged Deposits	(87)	(658)
	<u>(1,729)</u>	<u>(3,101)</u>
<b>Net Cash Used in Investing Activities</b>		
<b>Cash Flows from Financing Activities</b>		
Disposal /(Purchase) of Company's Shares	-	-
Proceeds from right issue	0	12,191
Right issue related expenses	-	(260)
Dividend paid on shares	(0)	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	(9,202)	(7,438)
(Repayment) of Finance Lease / Hire Purchase Liabilities	-	-
	<u>(9,202)</u>	<u>4,493</u>
<b>Net Cash Generated from Financing Activities</b>		
Net (Decrease)/Increase in Cash and Cash Equivalents	373	14,133
Effect of exchange rate changes	(4,298)	(3,009)
Cash and Cash Equivalents at Beginning of Period	<u>1,775</u>	<u>(476)</u>
<b>Cash and Cash Equivalents at End of Period</b>	<u>(i) (2,150)</u>	<u>10,648</u>

(i) Cash and Cash Equivalents

Cash and cash equivalents included in the cash flow statements comprise the following balance sheet amounts:

	RM' 000	RM' 000
Cash and Bank Balances	8,231	14,686
Less : Deposits pledged with licensed institutions	(2,452)	(2,824)
Bank Overdrafts	(7,929)	(1,214)
	<u>(2,150)</u>	<u>10,648</u>

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